1943. NS

Department of Revenue

OFFICE Board of Revenue

STATION Salem

B.P. Mis. **No.** 7 (S)

Dated 4-1-43

R No. 29

Pages in the file

(SUBJECT.)

Tax - profession tax - South Kanara Dt Bd - Loss from negligence of Village Headman - responsibility - report -

Local
Administration
Department.

MEMORANDUM

No. 18004 L.A., L.A., dated the 12th August 1942.

Tax - Profession - South Kanara District Board - Loss from negligence of a village headman.

Ref:- From the President, District Board South Kanara, Rc.No.21995/C-3, dated 3-6-1942.
From the Collector of South Kanara, D.Dis.No.4876-42, dated 28-7-1942.

Referred to the Board of Revenue for remarks.

S. NARASINGA RAO,
Assistant Secretary to Government.

To the Board of Revenue (with encl. in original to be returned with reply).

Forwarded/By Order/

C. Nakkan
Superintendent.

3-5 Cf

Copy of letter from the President, District Board, South Kanara Ref.C.No.21995/C.3/39 dated the 3rd June 1942.

In enclosing copies of this Office R.C.No.21995/C.3/39 dated the 4th August 1940 and 17th June 1941 with a copy of the Proceedings D.Dis.No.5650/40 dated 30th November 1941 of the Revenue Divisional Officer, Puttur, together with copies of this Office R.C.No.21995/C.3/39 dated the 8th April 1942 and Collector's Proceedings D.Dis.No.480/42 dated 14th April 1942, I invite the attention of Government to the Collector's Orders referred to above reducing the punishment imposed by the Revenue Divisional Officer, Puttur, on the potail of Talangere village on the grounds that there is no authority to justify the recovery of the loss sustained by the Board due to the negligence on the part of the potails and solicit instructions from the Government as to the course that should in future be adopted for the recovery of the loss to be sustained by the Board, as a result of the village officers not taking prompt action. In this connection, I have to point out that if the potails to whom this work is entrusted are not to be held responsible it would be difficult for the District Board to do any satisfactory collection work.

R.C.No.21995/C.3/1939

Correspondence ending with N.Dis.No.2140/40 dated the 27th July 1940 of the Tahsildar, Kasaragod.

Forwarded to the Revenue Divisional Officer, Puttur.

2. A perusal of report N.Dis.No.I.R.1188/49 dated the 15th February 1940 of the Revenue Inspector, Kasaragod, is requested. Paragraph 4 of his report shows the delay and negligence on the part of the potail of Talangere village. It is evident that the non-recovery has been due to the belated actions of the potail from the beginning to end. The issue of distraint warrant against the sons of the deceased is not possible under theprovisions of the Local Boards Act, 1920. If the potail had been prompt in his work, there could have been no difficulty for the recovery of the amount due from the assessee. The fact that the potail refuses to make good the loss sustained by the Board on account of the default by the potail in the discharge of his duties, does not seem to be a proper ground for waiving the recovery of the amount from the potail.

3. It is therefore requested that such action as is called on for the recovery of Rs.18-6-0 from the potail may kindly be taken at an early date.

(Sd)A.Laxminaraina Rao,
e, 4-8-1940. for President, District Board.

(True copy)

19-20.Cf.

Copy of letter from the Collector of South Kanara, D.Dis.No. 4876/42 dated the 28th July 1942.

Refce.:- Government Memo:No.16004-1-A.7 Local Administration dated the 24th June 1942.

-

The general question involved in the reference is whether the negligent potails are liable to make good the loss incurred by the District Board. This question was decided in G.O.No.3212 Local Administration Department, dated the 10th September 1940, which contemplates only disciplinary action being taken against the defaulting potails. This Order was passed on the motion of the President, District Board, to make suitable provisions in the Local Boards Act, or in the rules framed thereunder, to recover the loss from the headman.

2. The enclosures received with the Government Memorandum together with the files mentioned below are submitted.-

1. South Kanara Collr's D.Dis.No.480/42 dated 14-4-1942.
2. Puttur Rev: Dvl:Officer's D.Dis.No.474/42 dated 15-4-1942.
3. Puttur Revenue Divisional Officer's D.Dis.No.5650/40

dated the 30th November 1941.

c.n.n./4-1-1943.

PS
1/1/43

Tax. profession. South Kanara Dt Board - loss from
egligence of a Vge headman

p 1 c.f. L 1726 - 9

Ref- L 1726/42-1 dy 29.8.42

The Bd requests to be furnished with
Copies of the G.O's mentioned below for offering its
remarks on the Govt memo cited above.

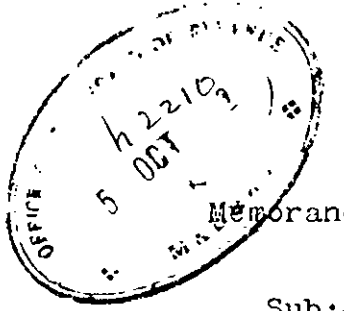
p 12 c.f. G.O. 837 Revenue dy 5-6-41

p 20 c.f. G.O. 3212 L.A. dy 10-9-40

G.O. 1116 L & M dy 15-6-1921 — p 13 c.f. D

No the G.O's are required for reference. The copies of the G.O's are not available either in Salem office or Madras office and hence a req to Govt.

To
The Secretary to Govt
Rev Dept



Local Administration Department.

Memorandum No.16004-4-A- L.A., dated 30th September 1942.

Sub:- Tax- Profession- South Kanara District Board- Loss due to negligence of a village headman.

Ref:- From the Board of Revenue, Ref.No.1726/42-1 dated 29-8-1942.

Copies of G.O.s mentioned in the margin* are furnished herewith. The copy of G.O.No.1116 L.&.M. dated 15-6-1921 may be returned when done with.

1. G.O.No.3212 L.A., dated 10-9-40
2. G.O.No.1116 L.& M. dated 15-6-21

2. G.O.No.837, Revenue, dated 8-4-1941 (not 5-6-1941) relates to the establishment sanctioned for the attachment and management of certain villages in the Talagam Estate and has no hearing on the subject of collection of local board taxes by village headmen. The Board of Revenue is requested to quote the correct number and date of the G.O. which is required, and the subject matter of it.

T.S.Ramalinga Ayyar,

Assistant Secretary to Govt.

To The Board of Revenue (with enclosures)

Forwarded/By Order.

C. Rabeso

Superintendent.

GA.1/10/42.

GOVERNMENT OF MADRAS.

Local Administration Department.

(Copy of G.O.No.3212(Ms) dated the 10th September '40)

Abstract.

Tax- Profession- South Kanara District Board -Collection- Difficulti Instructions Issued.

Read the following:-

From the President, District Board, South Kanara, C.No.13946-C3-1939 dated 23-8-1939.

O R D E R:--

The President, District Board, South Kanara is requested to follow the instructions below to get over the difficulties mentioned in his letter read above.

(1) The village headman should be asked to submit all the bill books entrusted to them to the District Board office in the first week of April every year. The headmen who fail to do so should be reported on to the Revenue Divisional Officer concerned for disciplinary action.

(2) The collections made up to the end of March should be posted and after the verifications of outstanding items which should be done talukwar, the outstanding balances for the year should be struck in the Demand Registers.

(3). .:.....

(3) Soon after the above verification and a certificate to that effect is recorded the audit staff may be requested to check the outstandings in the course of their monthly local credit.

(4) The bill books may be returned to the village headmen after such check.

(5) When submitting the bill books to the District Board office in April, the village headmen should be asked to report in respect of items outstanding for over two years, which of the items are recoverable, and in which cases, suits or prosecutions should be instituted. The President, District Board should see that the necessary action is taken in all such cases before the bill books are returned after check by the audit staff. Any remissness on the part of the village headmen in making the above report should be reported to the Revenue Divisional Officer concerned for disciplinary action.

(By Order of His Excellency the Governor)

A.F.W.Dixon,
Secretary to Government.

To The President, District Board, South Kanara.
To The Collector of South Kanara.
To The Examiner of Local Fund Accounts.
To The Inspector of Municipal Councils and Local Boards.

GA.2/10

C.F. 16.

DRAFT FOR APPROVAL.

F.W.S

	Date.	Initials.
When received for fair copying ..	18/10/42	[illegible]
When copied ..	13/X	[illegible]
When examined ..		
When signed ..		
When despatched.		

1-5

FILE :—

Tax- profession tax - South Kanara Dt. Bd. - collection & work by patels - loss to the Dt. Bd. Recovery.

30 OCT 1942

READ AGAIN _____ dated _____ 19____

" " _____ 13/X _____ 19____

READ *ALSO* :— Govt L.A. 16004/-2-L.A. dy 12-8-42 Q

C. No. _____ From the Coll^r of S. Kanara, D.Dis. 4876/42 to Govt L.A.D., No. _____, dated 28-7-1942 Q

" p2 of " Govt memo L.A. 16004-4-A.L.A. dy 30-9-1942 Q

" _____ " _____ " _____ " _____ 19____

Order—Ms. Resolution Roll. No. 1726/42-2 dated 13-10-42 Ref to Issue slip for 10 Jan — 19____

L.
b+H F
b+H F)

G.O. 837 Rev dy 5-6-41 referred to in para 5 of the R.D.O's Order D.Dis. 5650/40 dy 30-11

R.163.

In reply, please quote number, date and short title.

_____ DEPARTMENT.

Received ..... *Registered* .....

From (Name) M. Karamatullah, Esq., I.C.S.,

(Designation) Collector of South Kanara.

Post Box ....., (Station) Mangalore.

Telegraphic Address .....

To

The Secretary to the Board,
Land Revenue and Irrigation,
~~Madras~~ Salem.

L.Dis. *No.* 7974-42 . *dated* 21 - 10 - 1942.
Sir,

Tax - Profession tax -South Kanara Dt.Board - Collection work by Potels -loss to the Dt.Board -recovery.

Board's Ref.h.1726/42-2, dated 13-10-42.

The correct number and date of the order is G.O. No. 837 Revenue dated 5-6-1924 communicated with B.P.No.47 Press dated 23-6-1924 a copy of which is enclosed as required. The records of Revenue Divisional Officer's D.Dis.5650-40 are also enclosed.

For Collector.

Board of Revenue, Madras.
(Land Revenue and Settlement).
Proceedings No.47 Press 23rd June 1924.

Local Boards -work done by Revenue Department -transfer - revised instructions issued.

M.E.Couchman Esq., I.C.S., Commr. of Land Revenue.
Read the following paper:
G.O.No. 837 Revenue dated 5th June 1924.

The Government have carefully examined the list in Appendix I to B.P.No. 56, dated the 30th July 1923 showing the work done by Revenue establishments for local boards and municipalities and consider that of the items mentioned in it under (i) Local Boards -II Executive work and III - Correspondence and under (ii) Municipalities, only those that are mentioned in Annexure I to this Order need be attended to by the Revenue Department. Orders will issue separately as regards the items entered in Appendix I to the above Board's Proceedings under (i) Local Boards - I Treasury work and items (4) and (7) under (ii) Municipalities, viz., the maintenance of the accounts of Municipal receipts and charges, maintenance of Municipal cheque books and personal deposit register and correspondence regarding recoveries from municipalities. All other items of work mentioned in Appendix I to the Board's Proceedings will be transferred to the local bodies concerned. These are shown in Annexure II to this order.

2. Effect will be given to the change from 1st July 1924. In Malabar, however, the existing arrangements in regard to the leasing and collection of tolls and ferry rents will be allowed to continue up to the end of the year 1924-25.

3. The Board of Revenue is requested to modify the

instructions in its Proceedings read above in accordance with paragraphs 1 and 2 above.

(By order of the Governor in Council)

P.T. Srinivasa Acharyar,
Ag. Secretary to Government.

Annexure I.

Items of work to be done by the Revenue Department for Local Boards and Municipalities.

(i) For Local Boards.

A. Executive work.

1. Collection of land cess and education cess along with land revenue proper.
2. Collection of arrears of ferry rents and dasabandham inam revenue; leasing and collection of fishery rents.
3. Collection of profession tax and preparation of profession tax lists in non-union areas in cases in which the agency of village establishments is employed under the instructions issued in G.O. No.1116 L & M dated 15th June 1921.
4. Acquisition and alienation of lands for local fund purposes.
5. Obtaining solvency reports on local fund contractors.
6. Service of notices and orders of District and Taluk Boards in cases in which they have no special staff for the purpose.
7. Supply of cholera medicines.

B. Correspondence.

8. All correspondence relating to the above subjects and chiefly.
   (1) Preparation of Taluk Board electoral rolls -preliminary and final for the year -its revision and publication.

   (2) Daily reports of epidemics, Union birth and death accounts and vital statistics in rural areas.

   (3) Compilation of lists of burial and burning grounds in villages under the new Local Boards Act.

(ii) For Municipalities.

Land acquisitions.

Annexure II.

Items of Local Fund and Municipal work to be transferred from the Revenue Department to Local Fund and Municipal Establishments.

(i) Local Fund work.

A. Executive work.

1. Collection of all miscellaneous dues, other than those mentioned in Annexure I above, such as profession tax except where the agency of village establishments is used, rents of ferries, tolls, slaughter-houses, cocoanut avenues, cart stands, etc., and sale-proceeds of wind-fallen trees, etc.

2. Collection of fees during fairs and festivals.

3. Inspections, local enquiries and miscellaneous work:
   (1) Selection of sites for schools, burial and cremation grounds.
   (2) Supervision of the sinking and repair of wells, etc., check-measurement of the work and submission of bills and completion reports.

(3) Maintenance of drinking water tanks.

(4) Sanitary arrangements at fairs and festivals.

(5) Encroachments on local fund porambokes and prosecutions in connexion therewith.

(6) Conduct of sales of leases of markets, ferries, slaughter-houses, tolls, produce of avenue trees, cart stands, etc., and the right of cultivating lands attached to the local fund choultries and sales of wind-fallen and dead trees.

(7) Making local enquiries in regard to toll-gates, markets, etc.

(8) Services of notices and orders of both District and Taluk Boards except as provided for in Annexure I.

(9) Water pandals.

B. Correspondence.

All correspondence relating to the above subjects and chiefly-

(1) Publication of notifications regarding sales and communication of the confirmation orders to the lessees.

(2) Obtaining agreements from lessees.

(3) Appointments, leave and dismissal of market watchmen.

(4) Preparation of profession tax lists except in cases referred to in Annexure I.

(5) Indents for the local fund forms and registers.

(6) Local Fund administration report.

(7) Sanitary Progress report.

(8) Filling up dangerous pits and prosecutions connected therewith.

(ii) Municipalities.

(1) Encroachments.

(2) Particulars regarding income-tax assessees.

******

Resolution--No.47, Press, dated 25rd June 1924.

The Government Order read above will be communicated to Collectors for information and guidance.

2. The list appended to B.P.No.56, Press, dated 30th July 1923, and held in abeyance under B.P.No.4595, dated 30th October 1923, should be corrected with reference to Annexures I and II above and given effect to from 1st July 1924 except as regards the leasing and collection of tolls and ferry rents in Malabar where the existing arrangements should continue up to the end of the year 1924-25.

3. Further instructions as regards items (i) Local Boards--I. Treasury work and items (4) to (7) under (ii) Municipalities will be communicated to Collectors in due course.

/True extract/ W. Scott Brown,
Secretary.

N. 2879/42 - Le Secy to Govt L.A.

23
3/4

Memo to M.R.O. Seoni

M.R. No. 2—127 Bks. 12-11-41.

OFFICE OF THE BOARD OF REVENUE
3 - DEC 1942
MADRAS

CALL FOR RECORDS.

4866

No. 4861 MADRAS RECORD OFFICE.

194 .

Date 3/12 Hours Minutes

Urgent
~~Special~~

From Bd / Rev., Salem

Records called for C. No. 4 1726 of 194 -

Department.	Number.	Date.	Subject.
1) I. : I.P	297	4.2.2[illegible]	
2)	3130	23 [illegible].30	
3)	1356	28.4.31	
4)	1108	1.4.31	
	2271	12.8.31)	33
	3347	4.12.31)	33
	3107	3.9.34	
	1523	16.6.[illegible]	

Records given to attendar for returning to M.R.O

4866 7/1/43

Telephone Clerk's Initials.

Endorsement No. 14661-VIII/42 dated 2.12.42

except item (6), (7) & (8)

Furnished. Please acknowledge receipt.

Items (7): No and date of the B.Ps do not agree. Item (8) was taken in the Bd's Office on 11-7-41 for Ref No. G.2314/40.

D.S. Thomas
for *Assistant Curator.*
2.12.42

2.12.42

To the Secy. Supdt.,
Bd & Rev.,
Sale

Received.

GOVERNMENT OF MADRAS.

Local Administration Deptt.,
Madras, dated 12th Decr. 1942.

D.O.No.16004-5-A.

14 DEC 1942

My dear Krishnaswami,

~~Tax — Profession~~ - South Kanara District Board - Loss caused by alleged negligence of a village headman.

---o---

Reference: Memoranda No.16004-2A.L.A., dated 12th August 1942 and No.16004-4-A. L.A., dated 30th September 1942.

I am to invite attention to the memoranda referred to above and to the reminders dated 27th October 1942, 13th November 1942 and 28th November 1942 on the above subject and to enquire when the reply of the Board of Revenue may be expected.

Yours sincerely,

V V Rudra

Secretary to Government.

To S.Y. Krishnaswami, Esq., I.C.S.,
Secretary, Board of Revenue.

D.O.No. 735(A)/2
21-12-42

My Dear Kudva,

Sub: [as at p 1, c-t]

Ur D.O.16004-5-A dt 12.12.42

I am to say that the matter is still under the consideration of the Board and that the report will be subd to Govt shortly

Yours Sincerely

S 21/12

To
L.N. Kudva, Esq
Secretary to Govt
L.A. Defotte.

L.N.
16/12
5.17.12.42
with reference to certain queries raised by M.L. in the file a further note has been subd and the file is in circulation to the
A reply to the D.O. is put up.
16/12 A further reference to Collr may be necessary.

6c

C.F. 16.

DRAFT FOR APPROVAL. F.W.S.

	Date.	Initials.
When received for fair copying ..		
When copied ..	4/1/43	
When examined..		
When signed ..		
When despatched.		

SUBJECT:— Tax - profession tax - South Kanara Dt. Bd. - Loss from negligence of Village headman - responsibility for loss - report. Subd.

READ AGAIN _____, dated _____ 19____

" " _____ " _____ 19____

READ ALSO:— p 1 c.f

No. H.1726/42 From the Govt L.A. Memo, No. 16004/2-A.L.A dated 12-8-1942 Q

" _____ " _____ " _____ " _____ 19____

" _____ " _____ " _____ " _____ 19____

~~Order~~ / Resolution ~~Rout.~~ No. 7 (S), dated 4 — 1 — 1943.

Issue 16/4/43

Subd to the Govt.

2. As regards the responsibility of the Potail the Bd finds that all the 3 cases occurred p 53-54 c.f. before the issue of G.O. Ms. 3212 L.A d/ 10-9-40 The Potail served the demand notices within the period of 6 months prescribed in the p 13 c.f (J) Dt. Bd's Circular R.C. 2001-C.4-39 d/ 8-3-39 although he committed delays in their submission.

p 30 c.f. 3. As stated in ~~Under~~ rule 45 of the rules issued in p 25 c.f. G.O. 1116 L & M d/ 15-6-21 all demands become ~~time~~ barred, by limitation, after three years from the date on which distraint might have been made, a suit might first have been instituted or prosecution might first have

been commenced. In this case the assessee died on 5-7-39 and there were no moveables in the house to distrain and as the issue of distraint warrant against the sons of the deceased is not possible the amount could not be collected. Rule 89(1) of the rules issued in G.O. 1116 L & M dt 15-6-21 ~~of the rules~~ provides for the amounts to be written off after ascertaining that the deceased has left no assets. As there were no movables in the house to distrain as stated above the only course left to the Dt Bd seems to be to write off the amounts in this case.

p 21 of (I)
p 10 c.f of (E)
p 34 c.f
p 25 c.f.

The principal action required is for the P.D.B to say when the notices should be returned to him, whether served or unserved and to make the time much shorter than 6 months. The P.D.B. could then report against the defaulting V.O's long before an arrear becomes irrecoverable by time bar; and ~~then~~ the question of recovery would not also ~~Hen~~ arise then.

to prevent the recurrence of such cases

RSG/31/12

RG 31/12

2·1·42.

2·1·42.

To
The Secy to Govt.
L.A.
with records as per list returned (by R.P)

C.D.
Please keep copies of letters at pp 3-5 c.f & pp 19 20 c.f.

(1) pp 3-20 c.f, pp 25-52 c.f.
(2) R.Dis. 474/42 dt 16.4.42 (J)
(3) D.Dis. 480/42 dt 14.4.42 (T)
(4) D.Dis 5650/40 dt 30.11-41 E

GOVERNMENT OF MADRAS.

Received.....1943. Registered.....1943.

ABSTRACT.

Tax - Profession - South Kanara District Board - Loss arising from negligence of village headmen - Orders passed.

v-v-v-

Note File

Tax - profession tax - South Kanara Dt Bd - Loss from negligence of village headman

p 1 c f - R. 1726/42 Govt L.A. Memo. 16004-2-A.L.A dy 12.8.42 -

To AS(LR)

p 1 c f The Govt have called for the remarks of the Bd
p 3 c f. on the letter of the P.D.B. South Kanara.

p 1 c f To understand the point at A p 3 c f raised by the P.D.B. a brief summary of the facts of the case seems necessary and is given below.

p 1 c f of (J) The potail of Talangere Vge having failed to collect certain profession tax amounts due to the Dt. Bd, the

p 2 c f of (J) P.D.B. requested the Tahsildar to take action against the potail and recover the same from him the resultant loss of Rs 18-6-0. The Tahr after enquiry found that the potail cannot be held

p 36 of (V) reasonably responsible for the non collection of the

- do - profession tax and hence informed the P.D.B. that the amt of Rs 18.6-0 cannot be ~~colle~~ recovered from

p 1 c f of (E) the Potail. Thereupon the P.D.B. approached the R.D.O.

- do - and the R.D.O. directed the Tahr to collect the arrears from the potail if possible and if not to frame charges for negligence of duty and to submit a punishment roll.

p 35 of (J) & p 31 (J) The potail refused to pay Rs 18-6-0 saying that he served the notices in time and that he cannot be held responsible for the loss. Charges were framed

p 6 c f of (E) - ref. A. 5650/40 dy 28.9.41. and the explanation of the

p 4 c f of (E) potail obtained. The potail's contention is that the delay in the service of notices was either due

to the absence of the assesees from the Vge or to 1' efusal
to accept the notices in time; that all the demand
notices relating to the charges were resubmitted by
him after compliance within the period of 6 months p 62 c 1 (E)
allowed for the service of notices as per Circular
No. ~~2004~~ 2004 dy 8.3.39 issued by the P.D.B. and that
he is not therefore responsible for the loss caused to the
Dt. Bd. The R.D.O. found the potail to be responsible para 5 p :
for the loss of the amt and ordered that the amt of Rs 18-6-0 p 82 :
should be made good by the potail and paid to the Dt. Bd.
Against
~~Upon~~ this order the potail appealed to the Collr. pp 1-5 c 1 of (T)
In view of the orders contained in D.Dis. 5553/36 dy 28.10.36 of the Collector x p 77 c 2 (E)
in G.O. 3212 L.A. dy 10.9.40 pp 53-54 c f
that the defaulting village headmen should be reported
for disciplinary action the Collr found the R.D.O's
order too excessive and reduced the punishment p 20 c 1 of (T)
to one of Rs 3/- fine.

The P.D.B. requests to know as to the course p 3 c f.
that should in future be adopted for the recovery
of the loss to be sustained by the Dist Bd. as a result
of the village officers not taking prompt action.
It is seen from the Collrs D.Dis. 5553/36 dy 28-10-36 that p 77 c 1 f
no loss can occur unless the Dt. Bd. itself is guilty of
contributory negligence by failure to report against the
village officers concerned long before the dues become time barred.
Attention is also invited to portion A at pp 8-9 N.F.
of (T) and also to the orders contained in G.O. 3212 L.A. dy 10.9.40. pp 53-54 c f.
It seems sufficient ~~that~~ if the P.D.B. promptly reports
about the defaulting potails to the R.D.O's: there will

there be no difficulty in collection work. The existing
B: orders on the subject seem to be sufficient.

A report on the lines at B may be sent to Govt in reply to their memo. dt 12-8-42. For orders.

KSG 31/10/42

Reference is invited to ~~the~~ rule (5) in G.O. No. 3212 Rs. L.A dt 10.9.194 It requires village headmen to report in April each year when returning the bill books to the District Board office ~~to report~~ specifically on items outstanding for over two years. Disciplinary action can be taken by ~~against~~ the headmen by the R.D.O. for omissions on the part of the V.Os in this behalf & for not returning the bill books. Beyond this nothing is contemplated by way of action the village officers to make good any loss caused to the local boards. In this particular case now brought to notice the postal service the demand notice for professional taxes within the allowed in § 32(3) of the L.B. Act. The Collr. has found the postal responsible for delays in the service of demand notices & report thereof. It seems therefore necessary to consider whether any check can be imposed to ~~on~~ watch and avoid delays. In view of the fact that bill books etc. are returnable to the Dt. Board office once

a year or at fixed intervals. The headmen may be asked to submit periodical reports, say monthly to the Dt. Board office about the service of ~~bills~~ demand notices etc and this would give sufficient opportunity to that office to check delays and bring such cases to the notice of the R.D.O.s for punishment. If the suggestion is accepted, selected Govts. may be consulted whether they face any difficulty, as felt by the Dt. Board. S. Kanara, has been brought to their notice and if so whether the suggestion at A ~~may be~~ would solve the difficulty. A report is due to the Govt. and it may be after the reports of the selected Govts, suggested above, are considered. To order.

A
Please see below

~~j's section~~

11.11.42

Note by j section

The point for discussion is about the course that should be adopted for the recovery of
Cancelled
ss to Local Bds through negligence on the part
: V.Os while collecting profession tax etc on the
half.

Accg. to G.O. No. 837 Rev of 5.6.24 V.Os have to do certain items of work specified there in for Local Bds. They will receive certain remuneration

p 57-59 cf.

vide 58 at p 51 cf

for such work. The work they do as agents to Local Bds is thus a legitimate part of their work as V.Os.

The rules in G.O. No. 1116, Land M, of 15-6-21 themselves provide sufficient check against remissness on the part of V.Os in discharging their duties in respect of Local Bds. But no provision has been made for the recovery of amounts lost through fraud or negligence on the part of V.Os.

The rules apply also to pl. rec. by regarding V.Os in para 63 at pp 312.

77 CF (E)

As observed in the Coll's D. Dis. 555-31/36 of 28.10.36, loss may not occur unless the Bd itself is guilty of contributory negligence by failure to report against V.Os concerned long before the dues become time barred. G.O. No. 3212, Ms. LAD of 10.9.40 provides only for disciplinary action against V.Os for their negligence. But the question of the recovery of loss has not been raised in it. The conclusion of the Coll's of S.K. that the above G.O. contemplates only disciplinary action against defaulting V.Os even when a material loss is sustained by Local Bds seems doubtful. In the case of Govt. revenue, Art. 300(3)(b) of M.L.R. provides that if a loss is held to be due to fraud on the part of Govt. servant or servants every endeavour should be made to recover the amount from the guilty persons, and if it is due to lack of supervision and control on the part of any officer his personal liability in the matter should be carefully assessed and suitable proportion of the loss should be recovered from him. It seems desirable that a similar provision is made for the case of loss sustained by Local Bds. thro' negligence on the part of V.Os and the R.D.O. may be authorized to assess the personal liability and order suitable proportion of the loss to be recovered from the guilty

(V.O.s)
of Disciplinary action may also be taken against such V.Os if necessary. —

The above procedure may perhaps be suggested with refce to this Memo No 16004 2-A-4-A.D of 12.8.42.

For order

9.11.42 In now-a-days areas the VLAs [illegible] 10/11/42 correct some items of revenue due to Local Boards such as profession tax etc and they are paid by the concerned Local Boards some remuneration If there is remissness on their part disciplinary action is ordered to be taken against them by the R.D.O.

In the present case the R.D.O. Pulikkal formed the V.M. responsible for the loss of Rs 18-6-0 due to the Dish Bd and ordered it to be recovered from the V.M. On appeal the C. observed that according to govt orders there is no provision to recover such losses from VLAs His views are correct according to the present orders.

The P.D.B. requests govt to make suitable provision in the present rules for recovering such losses from the defaulting VLAs Lr on p.5 Seems suitable. The point for consideration is if the VLAs would not present such new provision This is a piece of extra work which they are doing for the Local Boards though under govt orders: and they are paid

this work as regarded as in the nature of a contract its terms must be acceptable to both the parties. It may anyhow be suggested to Govt. in reference to select Collectors whether necessary as suggested at A on p. N. when the proposed V. Panchayat legislation is finally passed there may perhaps be no need for the Govt to undertake this Collection work

For orders.

S. 13.11.42

N.1

(1) Is the District Board not required always to see that the headmen diligently attend to the work?

(2) Please submit a statement for each of these names on 10-6-0 saying under what part of the C.P.A. it fell due and under what rule or rules the headmen are bound to collect it and to what extent he failed therein and why the DB did not take action against them to see that he did before it became time-barred, and under what circumstances it became time-barred

(3) Is there no precedent although the headmen have been doing this work for 20 years?

S. Y. 24 NOV 1942

25.11.42

Requisition sent.

12.0% Received on

Mask for the RRs 4/12/42

To A.S(L.R)

Ref. M.l's queries at p. 7 n.f.

(1) The Dt. Bd, is expected to watch collection of taxes made by the Village Headman from the monthly statement prescribed under rule 63 of the rules issued in G.O. 1116 L & M dated 15-6-21.

(2) The amount of Rs. 18-6-0 is made up as follows:-

Profession tax dues for Half year	31-3-38	Rs. 6-0-0
" " " " "	30-9-38	6-0-0
" " " " "	31-3-39	6-0-0
Warrant fees		0-6-0
		Rs. 18-6-0

The tax fell due under rule 32(3) Schedule IV of the L.B.Act.

The Village Headman is bound to collect the profession tax under rule 11 & 57 of the rules issued in G.O. 1116 L & M d/15-6-21.

The report of the R.I. d/15-2-40 shows the approximate delay on the part of the Potel. He served the demand notices within the period of 6 months prescribed but he committed delays in their resubmission. In the report of the R.I. and Tahsildar it is said that the Potel cannot be held responsible for the loss of Rs.18-6-0 caused to the Dt.Bd as he had served the demand notices before the claim of the Dt.Bd became time barred. The R.I. says that the Dt.Bd is responsible for delay as the Dt.Bd issued distress warrant after a delay of 6 months.

Under rule 45 of the rules issued in G.O.1116 L & M d/15-6-21 all demands become time barred by limiatation after three years from the date on which distraint might have been made, a suit might first have been instituted or prosecution might first have been commenced. In this case the assessee died on 5-7-39 and there were no movables in the house to distrain and as the issue of distraint warrant against the sons of the deceased is not possible the amount could not be collected.

Rule 89(1) provides for the amounts to be written off after ascertaining that the deceased left no assets. As there ~~was~~ were no movables in the house to distrain as stated above the only course left to the Dt.Bd seems to be to write off the amount.

~~Miscellaneous~~ Indexes of the years 1926-1941 have been looked into

to see whether there has been any case in which recovery has been ordered from the negligent V.Headmen. No precedent is available. ~~j section will please put up precedents if any and note on the point whether rules permit recovery in such cases.~~ further, if any,

KSG/8/12/42
12.12 KG
9.12.42
WS 12/12
(H)
p 24-I (a) of (J)

The defaulting part of the Vge. Headm serving the demand notices in respect of profession tax amount is shown

Demand notice for Half Year (1)	Date of receipt by Vge. Headman (2)	Date of service of notice by V. H (3)	Approximate delay in the service of notice on the party (4)	Date of resubmission of the served notice to the Dt. Bd. (5)	Approximate delay in resubmission of the served notice (6)	Date of receipt of distraint warrant (7)	Date of resubmission of the warrant (8)	Date of death of assessee (9)
31-3-38	April 38	18-9-38	about 5 months	10-10-38	about 20 days	April 39	16-10-39	5-7-39
30-9-38	Septr 38	18-10-38	about 1 month	March 39	about 5 months	Septr 39	not resubmitted	-do
31-3-39	March 39	7-4-39	about 1 month	23-10-39	about 6 months	15-12-39	not known	-do-

The Village Headman has served the demand notices for the 3 half years within the period of 6 months allowed in the Dt Bd's circular R.C. 2001-C-4-39 dt 5-3-39 and has therefore not violated any rules in respect of the demand notices for the three half years mentioned above so far as service of notices was concerned

KSG/10/12/42
F of (T)

Attention is invited to the notes at pp 8-9 n of (T) for orders which Dt. files in the two cases in which recovery has been ordered by the previous collr may be called for and this may throw some light on the queries raised by the Member re: Dt Bd's responsibilities in watching collections

KSG/15/12
14/12
WS 16/12
16/12

At least in respect of the 3rd

the V. m. was solely responsible for the loss of Rev. caused to the Dist. Board. Since the Dist. Bd could not issue a distraint warrant before giving back from the V. m. the served notice and the V. m. did not resubmit the served notice until after the death of the defaulter. It does not appear necessary to call for Collector's observations

~~It~~ on p. 5 N.F. might be suppressed to speak.

From p. 1 N.F

Sir
S. G. 1

From p. 8 N.F.

Since the collection of local board dues has been imposed on V.Os as a duty, they are liable to penalties for the neglect of it. If this view is accepted, the ordinary rules apply.

But if it is held that the V.Os are employed as voluntary paid agents (for which view there is some warrant in the Language of G.O. No. 1116 L & M. d. 15/6/1921). then disciplinary action is altogether out of place. The Local Boards should have a definite contract or agreement & seek their remedy in a court of law as against an agent.

KG 29/12

M.

The 3 cases occurred before the issue of G.O. 3112 dt 10/9/1920. Where C.M. steps were taken to enforce the letter against defaulting V.Os. the principal action resorted to was stoppage when the notice should be returned to them, whether served or unserved, and to make the time much shorter than the 6 months three S.R. has been allowed. Practical cases where defaulting V.Os's pay before an arrear had been incurred by them has been the question of removing from the V.O and not arrears. A

Joint S

B.P.No. MB. 7 (S)
Dated 4-1-43

AS(LF)

Single number ✓
Two numbers
Full Board

MxMxMxMx

	I-A	D.D.S & L.R	L.R	Asst. Secretary Irrgn	Z	Ex-Off.	U.S.Sec'y.	M	M	M	M
Open file seen by							✓				
Final draft seen by		✓									
No circulated to											
Initials											

Secretary

Asst Secretary 7.1.43

A.S.(L.R.)

A.S.(Irrgn.)

A.S.(Excise) 6/1/43

A.S.(Comml. Taxes)

D.D.S. & L.R.

L.A.

Passed for record
KG
6/1/43

Note - Entries not required to be recorded only.